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### AUDIT REPORT – INVESTIGATION AT CLINTON HIGH SCHOOL

**Audit Report Released.** The State Auditor's Office recently released a report on a special investigation of the Clinton High School Band Boosters for the period August 1, 2014, through May 31, 2015.

**Background.** The audit was requested by Band Boosters officials due to concerns regarding certain transactions initiated by the former treasurer of the Band Boosters.

**Findings.** The Auditor's Office identified \$38,400 of improper and unsupported disbursements and undeposited collections. In addition, the Auditor's Office reported \$7,700 of collections was not properly deposited and \$1,500 of cash was withheld from deposits to the Band Boosters' checking account. The Office reported it was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited during the period reviewed because adequate records were not available.

**Recommendations.** The Auditor's Office made the following recommendations to prevent improper practices:

- Segregate duties so that the same individual is not handling receipts, disbursements, the Band Boosters' checking account, and preparing the treasurer's reports.
- All Band Boosters disbursements should be made by checks signed by an authorized signer and should be approved prior to disbursement. Detailed support of disbursements should be maintained.
- Band Boosters officials should ensure sufficient financial records are maintained by the treasurer.
- The Band Boosters should develop a formal written policies and procedures manual for receipts and disbursements.

**More Information.** The complete audit is available on the Auditor's [website](#).

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